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HP Legal, Vancouver 360 212 3060 2/2

Hewlett-Packard Company
Intellectual Property Administration
P.O. Box 272400
Fort Collins, CO 80527-2400

PATENT APPLICATION
HP Ref. 200311972-1

In the
United States Patent and Trademark Office

Inventor(s): Curt Nelson et al.

Confirmation No.: 1930

Serial No.: 10/801,341

Examiner: Asok K. Sarkar

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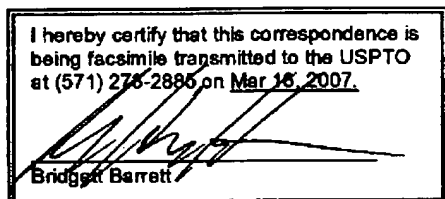
Group Art Unit: 2891

Title: Thin-Film Devices and Methods for Forming Thin Films Therefor

Mail Stop ISSUE FEE
Commissioner for Patents
Alexandria, VA 22313-1450

COMMENTS ON
STATEMENT OF REASONS FOR ALLOWANCE

Responsive to the Notice of Allowance mailed January 10, 2007 and the Examiner's Statement of Reasons for Allowance dated December 29, 2006, Applicants agree with the Examiner's conclusions regarding patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, Applicants believe that the application is allowable because the prior art fails to teach, anticipate or render obvious the invention as claimed, independent of how the invention is paraphrased.



Respectfully submitted,

Curt Nelson et al.

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